



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ELCHO SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 86
ELCHO, WI 54428

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELCHO SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 86
ELCHO, WI 54428

When was utility organized? 12/8/1967

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN PERRY

Title: PRESIDENT

Office Address:

N11394 LAGOON LANE
P.O. BOX 86
ELCHO, WI 54428

Telephone: (715) 275 - 3998

Fax Number: (715) 275 - 4169

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

43A WEST DAVENPORT STREET
P.O. BOX 116
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

43A WEST DAVENPORT STREET

P.O. BOX 116

RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

E-mail Address:

Date of most recent audit report: 4/25/2001

Period covered by most recent audit: 01/01/2000 TO 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: MR DAVID S NAMETH

Title: SECRETARY/TREASURER

Office Address:

P.O. BOX 86

ELCHO, WI 54428

Telephone: (715) 275 - 3998

Fax Number: (715) 275 - 3925

E-mail Address:

Name: MR JOHN PERRY

Title: PRESIDENT

Office Address:

N11394 LAGOON LANE

P.O. BOX 86

ELCHO, WI 54428

Telephone: (715) 275 - 3998

Fax Number: (715) 275 - 3925

E-mail Address:

Name: MR MATTHEW BECKER

Title: VICE PRESIDENT

Office Address:

P.O. BOX 86

ELCHO, WI 54428

Telephone: (715) 275 - 3998

Fax Number: (715) 275 - 3925

E-mail Address:

IDENTIFICATION AND OWNERSHIP**Names and titles of utility management including manager or superintendent:****Name:** MR TODD VISSER**Title:** OPERATOR**Office Address:**

P.O. BOX 86

ELCHO, WI 54428

Telephone: (715) 275 - 3998**Name of utility commission/committee:**

Fax Number: (715) 275 - 3925

Names of members of utility commission/committee:

MR DAVID J NAMETH, SECRETARY/TREASURER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO****Provide the following information regarding the provider(s) of contract services:****Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:****Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	47,967	49,938	1
Operating Expenses:			
Operation and Maintenance Expense (401)	47,229	26,595	2
Depreciation Expense (403)	13,758	12,830	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,154	1,591	5
Total Operating Expenses	63,141	41,016	
Net Operating Income	(15,174)	8,922	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(15,174)	8,922	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,677	1,489	9
Miscellaneous Nonoperating Income (421)	27,549	32,436	10
Total Other Income	29,226	33,925	
Total Income	14,052	42,847	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	14,052	42,847	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	18,892	11,693	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	18,892	11,693	
Net Income	(4,840)	31,154	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	24,905	(6,249)	19
Balance Transferred from Income (433)	(4,840)	31,154	20
Miscellaneous Credits to Surplus (434)	1,088	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	21,153	24,905	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SAVINGS, CHECKING AND CDS	1,677	4
Total (Acct. 419):	1,677	
Miscellaneous Nonoperating Income (421):		
NONREGULATED SEWER INCOME	27,549	5
Total (Acct. 421):	27,549	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR YEAR ADJUSTMENT	1,088	8
Total (Acct. 434):	1,088	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	47,967	0	0	0	47,967	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	47,967	0	0	0	47,967	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	562,612	562,765	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	180,856	167,328	2
Net Utility Plant	381,756	395,437	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,071,955	2,715,777	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	236,891	224,020	4
Net Nonutility Property	2,835,064	2,491,757	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	19,873	49,898	7
Total Other Property and Investments	2,854,937	2,541,655	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	8,806	37,332	8
Temporary Cash Investments (132)	11,740		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,747	7,610	11
Other Accounts Receivable (143)	14,985	8,000	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,417	2,608	14
Materials and Supplies (150)	4,684	4,752	15
Prepayments (165)	5,920	3,851	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	53,299	64,153	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,289,992	3,001,245	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	600	600	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	21,153	24,905	23
Total Proprietary Capital	21,753	25,505	
LONG-TERM DEBT			
Bonds (221)	60,000	69,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,424,000	1,500,699	26
Total Long-Term Debt	1,484,000	1,569,699	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	84,551	359,531	28
Payables to Municipality (233)	40,000	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	7,040	1,171	31
Interest Accrued (237)	2,405	2,150	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	133,996	362,852	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,650,243	1,043,189	38
Total Liabilities and Other Credits	3,289,992	3,001,245	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	562,612	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	562,612	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	180,856	0	0	0	9
Total Accumulated Provision	180,856	0	0	0	
Net Utility Plant	381,756	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	167,328				167,328	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,758				13,758	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	311				311	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	14,069	0	0	0	14,069	13
Debits during year						14
Book cost of plant retired	541				541	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	541	0	0	0	541	19
Balance End of Year	180,856	0	0	0	180,856	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,715,777	356,178		3,071,955	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,715,777	356,178	0	3,071,955	
Less accum. prov. depr. & amort. (122)	224,020	12,871		236,891	3
Net Nonutility Property	2,491,757	343,307	0	2,835,064	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,342	2,376	2
Sewer utility	2,342	2,376	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,684	4,752	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	600	1
Changes during year (explain):		2
Balance end of year	600	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
FMHA	04/10/1969	01/01/2007	3.75%	60,000	1
Total Bonds (Account 221):				60,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
NORTHWOODS STATE BANK	02/04/1998	02/03/2001	6.00%	22,384	1
NORTHWOODS STATE BANK	06/22/1998	06/22/2000	6.00%	52,932	2
CLEAN WATER FUND	12/21/1998	05/01/2018	0.82%	1,348,684	3
Total for Account 224				1,424,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,171	1
Accruals:		
Charged water department expense	1,782	2
Charged electric department expense		3
Charged sewer department expense	1,720	4
Other (explain):		
PAYROLL TAXES WITHHELD FROM EMPLOYEES	4,494	5
Total Accruals and other credits	7,996	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	885	7
PSC Remainder Assessment	64	8
Other (explain):		
PAYROLL TAXES WITHHELD FROM EMPLOYEES	1,178	9
Total payments and other debits	2,127	
Balance end of year	7,040	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FMHA	0	2,957	2,588	369	1
Subtotal	0	2,957	2,588	369	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NORTHWOODS STATE BANK	231	4,644	4,665	210	3
CLEAN WATER FUND	1,919	11,291	11,384	1,826	4
Subtotal	2,150	15,935	16,049	2,036	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,150	18,892	18,637	2,405	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	160,593	0	0	882,596	0	1,043,189	1
Add credits during year:							
For Services						0	2
For Mains				607,054		607,054	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	160,593	0	0	1,489,650	0	1,650,243	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				1,192,091		1,192,091	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND REDEMPTION FHA	2,590	3
RESERVE ACCOUNT CWF	497	4
REPLACEMENT ACCOUNT	4,966	5
CWF LOAN REPLACEMENT	11,818	6
WI TRUST LOAN ACCOUNT	2	7
Total (Acct. 125):	19,873	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,747	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	4,747	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	14,985	13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	14,985	
Receivables from Municipality (145):		
DELINQUENTS HELD BY COUNTY	2,417	16
Total (Acct. 145):	2,417	
Prepayments (165):		
PREPAID INSURANCE	3,731	17
NEW FACILITY COSTS	2,189	18
Total (Acct. 165):	5,920	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
LOAN TO MEET CWF PAYMENT REQUIREMENTS	40,000	21
Total (Acct. 233):	40,000	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	562,688	0	0	0	562,688	1
Materials and Supplies	2,359	0	0	0	2,359	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	174,092	0	0	0	174,092	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	160,593	0	0	0	160,593	6
Other (specify):					0	7
Average Net Rate Base	230,362	0	0	0	230,362	
Net Operating Income	(15,174)	0	0	0	(15,174)	8
Net Operating Income as a percent of						
Average Net Rate Base	-6.59%	N/A	N/A	N/A	-6.59%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	600	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	23,029	3
Other (Specify):		4
Total Average Proprietary Capital	23,629	
Net Income		
Net Income	(4,840)	5
Percent Return on Proprietary Capital	-20.48%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 26, 2001

Mr. John Perry, President
Elcho Sanitary District No 1
N11394 Lagoon Lane
P.O. Box 86
Elcho, WI 54428-0086

2000 Analytical Review DWCCA-1770-PJL

Dear Mr. Perry:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please explain why there is only \$78 reported as added to Account 345, Services on page W-8 for the 2 water services reported as added on page W-16
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
3. During our review, we noted the percent of water losses for your water utility was 62 percent in 1999 and 34 percent in 2000. These losses are in excess of the Wis. Admin. Code PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 60 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA

FINANCIAL SECTION FOOTNOTES

at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to peter.feneht@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\1770.doc

-----Original Message-----

From: McLaughlin, Melissa [<mailto:MMcLaughlin@wipfli.com>]
Sent: Thursday, February 21, 2002 12:25 PM
To: 'peter.leege@psc.state.wi.us'
Subject: Elcho Sanitary District review answers

1. Costs for the services added were coded incorrectly to Repairs and Maintenance and Salaries and Wages.

2. Account 620 Fuel or Power for Pumping- The cost of heating the office was posted to this account in error.

Account 650 Repairs Water Plant-costs to repair sticking points in the water tower.

Account 680 Admin & Gen Salaries-more hours worked than in past years and at a greater rate of pay

Account 682 Outside Services-Due to more involvement by accountant to support new software. Also expenses from the software company for setup.

3. Water losses in 1999 and 2000 were due to circumstances should not occur in the future. In 1999 there was a break in a water line and in 2000 the tower ran over due to sticking points. The water losses in 2001 are computed to be only 8.6%

If you have any questions regarding the information provided above, feel free to contact me.

FINANCIAL SECTION FOOTNOTES

Melissa McLaughlin
Wipfli Ullrich Bertelson LLP
43A W Davenport Street
P.O. Box 116
Rhineland, WI 54501
Phone: 715-369-1040
Fax: 715-369-5407

ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Elcho Sanitary District #1
Elcho, Wisconsin

We have compiled the balance sheets of Elcho Sanitary District #1 as of December 31, 2000, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Utility Annual Report.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Wipfli Ullrich Bertelson LLP

April 25, 2001
Rhineland, Wisconsin

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	46,641	1
Total Sales of Water	46,641	
Other Operating Revenues		
Forfeited Discounts (470)	1,022	2
Other Water Revenues (474)	304	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,326	
Total Operating Revenues	47,967	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	20,322	5
General Operating Expenses (680-690)	26,907	6
Total Operation and Maintenance Expenses	47,229	
Other Operating Expenses		
Depreciation Expense (403)	13,758	7
Amortization Expense (404)		8
Taxes (408)	2,154	9
Total Other Operating Expenses	15,912	
Total Operating Expenses	63,141	
NET OPERATING INCOME	(15,174)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	170	5,917	17,458	4
Commercial	21	3,020	6,646	5
Industrial	3	34	205	6
Total Metered Sales to General Customers (461)	194	8,971	24,309	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		18,739	8
Other Sales to Public Authorities (464)	6	1,589	3,593	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	201	10,560	46,641	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	18,739	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	18,739	
Forfeited Discounts (470):		
Customer late payment charges	1,022	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,022	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	304	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	304	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	6,355	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,394	3
Chemicals (630)	1,624	4
Supplies and Expenses (640)	1,254	5
Repairs of Water Plant (650)	5,362	6
Transportation Expenses (660)	333	7
Total Plant Operation and Maintenance Expenses	20,322	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,206	8
Office Supplies and Expenses (681)	3,382	9
Outside Services Employed (682)	11,321	10
Insurance Expense (684)	2,266	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	732	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	26,907	
Total Operation and Maintenance Expenses	47,229	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,271	3
PSC Remainder Assessment		64	4
Other (specify): UNEMPLOYMENT TAX AND PAYROLL PENALTIES		819	5
Total tax expense		2,154	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	800		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	800	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	54,998		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	129,513		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	184,511	0	
PUMPING PLANT			
Land and Land Rights (320)	600		12
Structures and Improvements (321)	66,180		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,496		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,920		20
Total Pumping Plant	91,196	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	639		23
Total Water Treatment Plant	639	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			800	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	800	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			54,998	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			129,513	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	184,511	
PUMPING PLANT				
Land and Land Rights (320)			600	12
Structures and Improvements (321)			66,180	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			21,496	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,920	20
Total Pumping Plant	0	0	91,196	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			639	23
Total Water Treatment Plant	0	0	639	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	48,408		26
Transmission and Distribution Mains (343)	154,565		27
Fire Mains (344)	0		28
Services (345)	28,074	78	29
Meters (346)	12,347	310	30
Hydrants (348)	13,157		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	256,551	388	
GENERAL PLANT			
Land and Land Rights (370)	865		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,859		35
Computer Equipment (372.1)	17,009		36
Transportation Equipment (373)	3,562		37
Other General Equipment (379)	4,773		38
Other Tangible Property (390)	0		39
Total General Plant	29,068	0	
Total utility plant in service directly assignable	562,765	388	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	562,765	388	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			48,408 26
Transmission and Distribution Mains (343)			154,565 27
Fire Mains (344)			0 28
Services (345)			28,152 29
Meters (346)	235		12,422 30
Hydrants (348)	306		12,851 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	541	0	256,398
GENERAL PLANT			
Land and Land Rights (370)			865 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,859 35
Computer Equipment (372.1)			17,009 36
Transportation Equipment (373)			3,562 37
Other General Equipment (379)			4,773 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	29,068
Total utility plant in service directly assignable	541	0	562,612
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	541	0	562,612

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,281	1,281	1
February			1,074	1,074	2
March			1,207	1,207	3
April			1,810	1,810	4
May			1,299	1,299	5
June			1,230	1,230	6
July			1,319	1,319	7
August			1,233	1,233	8
September			1,269	1,269	9
October			1,194	1,194	10
November			1,129	1,129	11
December			2,314	2,314	12
Total for year	0	0	16,359	16,359	
Less: Measured or estimated water used in main flushing and water treatment during year				224	13
Less: Other utility use				53	14
Other utility use explanation:					15
FIRE DEPARTMENT TRAINING					
Water pumped into distribution system				16,082	16
Less: Water sold				10,560	17
Losses and unaccounted for				5,522	18
Percent unaccounted for to the nearest whole percent (%)				34%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
OVERFLOW OF TOWER FOR TWO DAYS DUE TO STICKING POINTS WHICH WERE REPAIRED BY A LICENSED ELECTRICIAN					
Maximum gallons pumped by all methods in any one day during reporting year				722	21
Date of maximum: 4/10/2000					22
Cause of maximum:					23
CONTROL SWITCH ON TOWER STUCK CAUSING TOWER TO OVERFLOW					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/28/2000					25
Total KWH used for pumping for the year				16,981	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	DEEP WELL #2	DEEP WELL #3	RESERVOIR	1
Location	1	1	1	2
Purpose	S	P	B	3
Destination	D	D	R	4
Pump Manufacturer	GOULD	SIMMONS	LAYNE NW	5
Year Installed	1985	1991	1970	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	150	300	300	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US ELECT	US ELECT	9
Year Installed	1985	1991	1970	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	20	15	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR STANDBY			14
Location	1			15
Purpose	S			16
Destination	R			17
Pump Manufacturer	CONTINENTAL			18
Year Installed	1970			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	CONTINENTAL			22
Year Installed	1970			23
Type	ELECTRIC			24
Horsepower	15			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	1#	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	4 5
Year constructed	1971	1970	6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	0	0	9 10
Total capacity in gallons	190,000	110,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER	13 14
Points of application (wellhouse, central facilities, booster station, other)		OTHER	15 16 17
Filters, type (gravity, pressure, other, none)		OTHER	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000	20 21 22
Is a corrosion control chemical used (yes, no)?		Y	23 24
Is water fluoridated (yes, no)?		N	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	2.000	1,692	0	0	0	1,692	1
A	D	4.000	172	0	0	0	172	2
A	D	6.000	19,340	0	0	0	19,340	3
P	D	6.000	470	0	0	0	470	4
A	D	8.000	2,159	0	0	0	2,159	5
Total Within Municipality			23,833	0	0	0	23,833	
Total Utility			23,833	0	0	0	23,833	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	190	2	0	0	192		1
M	1.000	2	0	0	0	2		2
M	1.250	2	0	0	0	2		3
M	1.500	2	0	0	0	2		4
M	2.000	2	0	0	0	2		5
Total Utility		198	2	0	0	200	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	205	4	4	0	205	13	1
1.000	3	0	0	0	3	0	2
1.250	2	1	0	0	3	0	3
1.500	2	0	0	0	2	0	4
2.000	3	0	0	0	3	0	5
Total:	215	5	4	0	216	13	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	160	25	4	2	0	14	205	1
1.000	0	2	0	0	0	1	3	2
1.250	0	3	0	0	0	0	3	3
1.500	0	0	0	2	0	0	2	4
2.000	0	1	0	1	0	1	3	5
Total:	160	31	4	5	0	16	216	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	38		1	2	39	2
Total Fire Hydrants	38	0	1	2	39	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	42
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	59

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Water services added during 2000 were financed through working funds.

Hydrants and Distribution System Valves (Page W-18)

Hydrants were adjusted to match records of the sanitary district.
